App. F. IX-4

Previous References.

1935.
(Legis)

File No. 46-9

Serial Nos. 49

Letter References.

Legis 46-35-50 to 53.
R.T 11-39-1 to 2.

PRESERVED

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. one

Part B for ~~Dec~~ 1935

SUBJECT.

Circulation regarding issue of licenses and collection of taxes on motor vehicles under motor traffic and road safety

WD 0418—GPB—22,500—29-8-36

M Spencer
26/4/37

Motor Vehicles Tax Rules.

Agenda of subjects for discussion at Officers' meeting to be held at Mysore

General and Revenue Secretariat | File No. | of 193 | [App. F. III-

Serial No.

Re. The Road Traffic and Regulation :- Arrangements for working of :-

The following subjects relating to the above may, if desired, approved, be included in the agenda of the Officers meeting to be held at Mysore on the 6th proximo.

(i) The proposed allocation of functions to the Traffic Board and the District authorities, particularly in the matter of licensing and regulation of public service motor vehicles.

(ii) The principles and procedure for the collection of Motor Vehicle Taxes and Road Taxes on private carriages.

(iii) Measures necessary to ensure payment of taxes including the question of checking and supervising staff

(iv) Abolition of toll gates

NOTE—Contn. Sheet.

WD 01955—GPB—29,500—12-6-34

2036/35

Views of (a) the District Board
Provincial toll-gates Committee
and Rasiganga management
(6) Abolition of tolls on buses
(i) Toll-gates to be worked
departmentally in each
District
Brief notes will be recommended
on each subject.

26 SEP. 1935

OFFICE OF THE
FIRST MEMBER OF COUNCIL
25 SEPT. 1935

First Member) V.A.R.
25/9)

Gen. Secretary) V.A.R.
25/9

F.M.
25/9

V.A.R.
30/9 4/10

Brief notes on the subjects as
submitted. If approved they will be circulated
to Members.

V.A.R.
4/10

OFFICE OF THE
FIRST CLERK OF COUNCIL
4 OCT. 1935

H.M. 4/10. V.A.R. 4/10.

These may be read before Exec. Board
for recommendations after noon. The
file tolls returned before 10 A.M.
office meeting.

V.A.R. 4/10

Agenda of subjects
for the discussion at the officers' meeting

General and Revenue Secretariat

File No. of 193 [App. R III—2

Serial No.

To the Supt Rev. Branch for necessary action and returning the file soon before the date of the meeting

13/X/35

The subjects were not considered at the meeting

Drafts of letters to the Defence Comm? and Dy Chief-General of Police are submitted for approval. This is in accordance with personal instructions.

First Member) AHR 17/10

OFFICE OF THE ... OF MADRAS

2901

Ag ce to AHR 18/10

As ce to AHR 15/10

[illegible] no. P 2107-15 of 13.X.35 [illegible] Dists [illegible] p.

No 4.C. 1541/35-36 of 21.X.35 from the D.C. [illegible] furnishes his opinion on the proposal [illegible] collection of Vehicle + Road taxes and states that the collection may be entrusted to RS. p Vol & Spl Supts of Police R.Q. 7. not to DC or Taluk Treasury Officers as it would be very inconvenient.

NOTE—Contn Sheet.

WD 03594—GPB—30,000—19-7-35

J 550 of 35
P

25-53 of 35
P

File No.	of 193	General and Revenue Secretariat

No M.V. 565 & 24.x.35 from I.G.P. furnishes his opinion re. entrusting the collection of of Vehicle & road taxes to officers in charge of Db & Taluk Treasuries.

No. J2: 116 /35-36 & 24.x.35 from the D.C. Hassan furnishes his opinion on the above subject and states the Dt. police Supdts of Blore & Hepore & the Spl. Supdt. of police K.G.F be entrusted with collection work etc.

No L.J2-709/35-36 & 25.x.35 from the D.C. Blore furnishing his opinion re. entrusting the collection of Vehicle & road taxes to offices in charge of Db & Taluk Treasuries.

No. J2. C971/35-36 & 26.10.35 from the D.C. Chdrg furnishing his opinion re the above

No J2-489/35-36 & 26.x.35 from D.C. Hepore furnishing his opinion on the above subject.

Replies from DCs. of Kadur, Shimoga & Tumkur are due. Draft reminder to put up for consideration.

Reminder issued no P.2897-99 & 30.x.35 to DCs of Tumkur Kadur & Shimoga

3/
30.x.35

274 of 35
P 5

General and Revenue Secretariat | File No. | of 193 | [App. F. III—2

Serial No.

Letter no. J2-1401/35-36 dt 30.x.35 from the D.C. Kadur furnishing his opinion re. collection of vehicle taxes on motor vehicles.

Letter no. M.B. 357/35-36 dt 31.x.35. from the D.C. Tumkur - agrees with the proposals made by Govt re. collection of vehicle taxes.

Letter no. J2-M.C. 144/35-36 dt 4.11.35 from the D.C. Shimoga furnishing his opinion re. regarding the collection of vehicle taxes on motor vehicles.

Replies have been received from the 1.G.P and all the D.C.s. of Dist-s.

Submit for orders.

6/11/35

NOTE.—Contn. Sheet.

WD 03594—GPB—30,000—18-7-35

2714 P — 0/35

Serial No.

Re. The Agency and
~~Re~~: The procedure for the collection of vehicle taxes on cars and road taxes on lorries.

---

1. The taxes payable under the Road Traffic and Taxes Regulation are as follows:-

I. Private vehicles.

Motor cars etc.	-	Vehicle taxes, payable half-yearly.
Motor Lorries.	-	Road Tax - quarterly.

II. Public service vehicles.

Motor cabs.	-	Service Tax - quarterly.
Motor buses.	-	(a) service tax - quarterly. (b) Mileage cess - quarterl
Motor Lorries.	-	(c) Road Tax - quarterly

2. At present, taxes on public service vehicles are in the shape of permit fees and are collected by the District Magistrates. The same procedure may be continued under the new Regulation with regard to mileage cess. Service Tax and Road Tax on public service lorries will be on the same basis as taxes on private vehicles referred to in paras —— —— below.

3. Taxes on private motor cars were hitherto being levied and collected by the several municipaliti The tax on private lorries at present is in the shape of annual registration fees and ~~are~~ as such collected by the Inspector General of Police. Separate arrange ments have now to be made for the collection of th taxes.

4. It was proposed to follow the Madras syste

Subj no. II

NOTE.—Contn. Sheet.

WD 03594—GPB—30,000—13-7-35

which briefly is as follows:- The Commissioner of Police, for Madras, and the accountants in the Taluk Sub-Treasuries at other places in the Presidency are officers empowered to issue licenses on the payment of taxes. These "licensing officers" simply collect taxes due as per schedule from the owners of the vehicles and issue them licenses. These licenses are in triplicate; the 1st copy, coloured is given to the owner of the vehicle; the second copy is forwarded to the Commissioner of Police and the 3rd copy to the accountant of the Sub-Treasury for entering in the Treasury registers. With this, the duty of the licensing officer is discharged and he is not required to maintain any further registers or to follow up the history in subsequent quarters of licenses issued by him. This work is done by the Commissioner of Police who, in addition to issuing licenses to motor vehicles in Madras City, maintains registers, posts details as received from treasuries in the moffusil and watches the collections throughout the Presidency.

The necessary out-door check of vehicles to ensure payment of tax is done by the Police.

5. A similar system with some modifications was proposed to be followed in Mysore. Under this, arrangement ~~accountants~~, officers in charge of treasuries at all Taluks and district headquarters, except those of Mysore, Bangalore are to be appointed licensing officers and to discharge the same duties as those in Madras. With regard to Cities of Mysore, Bangalore and the Kolar Gold Field area it was considered that, on account of the large numbers

Serial No.

of vehicles in these places, the work had better be entrusted to the superintendents of Police. These Police Superintendents were not only to issue licenses like treasury officers but also to watch and ensure the payment of taxes by vehicles in their area. In other words, they combined in their area the duties of the treasury and of the Commissioner of Police in Madras. The opinion of the Inspector General of Police and the Deputy Commissioners was called on these proposals. An abstract of their opinions is submitted herewith.

T S U

6. The Inspector General of Police agrees to the proposals to make the Superintendents of Police in Bangalore, Mysore and Kolar Gold Fields "Licensing authorities" and "not merely collectors of taxes". He says that this additional work cannot be done without some additional staff to these offices. He wants 2 clerks for Bangalore, 1 each for Mysore and Kolar Gold Fields, or in all 4 clerks, one on 70-5-90 and three on 50-4-70.

With regard to arrangements for checking the payment of taxes, he suggests that in moffusil Distric all officers of and above the rank of Jamadar may be authorised to check while in Cities, where special traffic Departments are constituted, this may be done by officers of and above the rank of Duffedars of this Department.

V W X Y

7. Amongst the Deputy Commissioners, those of Mysore, Chitaldrug, Tumkur and Bangalore agree to the proposal, as made by the Government. The Deputy

WD 03594—GPB—30,000—13-7-35

Commissioner, Bangalore, however states that 2 clerks are necessary for the office of the Superintendent of Police, Bangalore City, and suggests that as far as possible money should not be handled by these offices but that they may issue license on production of treasury challans by the owners of vehicles.

x x x

8. The Deputy Commissioners of Hassan, Kolar and Kadur are not in favour of entrusting this work to the Officers in charge of the Treasuries. They suggest that it would be better to entrust this work to the District Superintendents of Police in all Districts.

9. The following must be the main essentials in any system that is introduced:-

(i) To facilitate payment of taxes, there must be a large number of offices receiving taxes, distributed throughout the State.

(ii) It should be possible to pay taxes and obtain licenses by a simple process, "across the counter".

(iii) An efficient out-door check to detect vehicles which have not paid taxes.

(iv) A check at a Central office to watch and ensure payment of taxes by all vehicles liable to tax.

(v) There should be no scope, as far as possible for leakage or ~~brand~~ fraud.

10. Consistent with these, it does not seem to be a satisfactory arrangement to entrust the work of collection and issue of licenses to the Superintendents of Police as suggested by some Deputy Commissioners. These officers are mostly at District head-quarters and it will become necessary for the owners of vehicles to go to the District head-quarters each quarter or half-year for the payment of taxes. Secondly, these

Serial No.

officers will be mostly on tour and the issue of licenses will, at such times, have to be done by the ministerial head of the office. It is better to entrust this work to a more responsible officer. The proposal that the Superintendents of Police at Bangalore, Mysore and Kolar Gold Fields should issue licenses on production of challans from the treasury is also open to some objection. In this case, the owners of vehicles will have to go to two different offices before they can get the license. This perhaps is not a great disadvantage in the cases of Bangalore and Mysore, where the treasuries are close to these offices but in the case of Kolar Gold Fields, this will be a real difficulty, as the nearest treasury is at Bowringpet.

11. At the same time, there is much force in the suggestion of the Deputy Commissioner (Bangalore) that the office of the Superintendent of Police should not be entrusted with the work of collecting the taxes etc.

The alternative therefore seems to be to entrust this work also to the treasury officers in all places.

This cannot however be done in the case of the Kolar Gold Fields area, where there is no treasury. Here, the Superintendent has to be entrusted with the work involving collection and remittance or in the alternate, arrangements have to be made with the Branch of the Mysore Bank for receiving payment.

12 The Deputy Commissioners who do not favour this proposal of entrusting this to treasuries have based

NOTE.—Contn. Sheet.

WD 03594—GPB—30,000—13-7-35

their objection on the ground that treasury officers being stationery officers, have not got the required facilities to watch the collection of taxes and that watching and collection of taxes, granting of licenses do not seem to be a function of the Treasury. Under the system which is now proposed to be followed, the treasury officers are not required to watch the collection of taxes. Their business will simply be to grant tokens to the owners of vehicles on collecting the taxes due on those vehicles. The treasuries are thus places at which tokens may be obtained on payment across the counter. The only duty that is cast on the treasury officers is that of ascertaining the correct tax due from the particular vehicle, making necessary entries in the Registration Certificates and granting it license on collection of the taxes. Duplicate copies of licenses will have to be forwarded to officers concerned for necessary action and minimum records necessary in this connection maintained.

13. The modus operandi in broad outline be as follows: Licenses or tokens with distinctive marks for each quarter or half-year as the case may be, will be serially numbered and supplied to the treasuries by the Comptroller. These licenses will be in triplicate and bound in books. The treasury officers will also be supplied with a printed list showing the unladen weights of different makes of motor vehicles. When any person tenders the tax, he has to produce the registration certificate which contains the particulars The officer will have to find out from the list the unladen weight of the vehicle, as certain from schedules, the tax due on them and collect the same from the owner

General and Revenue Secretariat | File No. | of 193 | [App. F. III—2

Serial No.

of the vehicle. After this, he will enter particulars, issue the top coloured copy of the license to the party send the duplicate to the Central Office fixed for the purpose and keep the other copy for accounting in the treasury. The Central Office must keep an up to date register of motor vehicles in the State liable to tax and see that the necessary collections are made.

14 According to the Regulation, every motor vehicle has to display prominently, as prescribed by rules, the token issued to it in payment of the tax. Police staff will have to be specially on the look out for vehicles and take action for recovery of taxes from such as have not paid. It should be added that according to the Regulation, it is an offence for a person to use the roads without paying the tax or without being exempt under the rules.

15. Thus under the system:

(a) the treasury officers will be the collectors of taxes and issuers of licenses;

(b) the actual out-door check to ensure payment will be done by the executive staff of the police;

(c) the Central office has to collect information and see that all vehicles pay the tax.

16. The central office check designed to ensure that every vehicle liable to the tax pays it may be done in one of the following ways:-

(i) Every District Magistrate or Superintendent of police may keep an up to date register of vehicles of different classes in the District. The duplicate copy of the license referred to above may be sent by

NOTE.—Contn. Sheet.

WD 03594—GPB—30,000—18-7-35

File No. of 193 General and Revenue Secretariat

Treasuries to District Magistrates, who will make necessary entries and watch collections.

The District Magistrate or Superintendent may send to the Board monthly returns showing vehicles, the taxes on which are not paid. The Board office may watch collections by reference to a register of motor vehicles for the whole State. or

(2) The office of the Board or the Inspector General of Police may do this work for the whole State. The Inspector General of Police is at present the Registration officer and has thus full records of the vehicles in the State. If the Board is to do it, the necessary particulars of motor vehicles will have to be obtained from the Registering authority. In any case extra staff and close check by a Gazetted officer in a Central Office will be required.

17. Of the two alternatives, the former alternative or alternative 1 seems the best. In this case, the duty of ensuring that all vehicles in the District pay the tax is definitely cast on the Superintendent of Police.. As the Police Staff have to do the out-door check, the work is co-ordinated, ~~definitely~~ with the responsibility for the collection of taxes definitely on them, the police have a greater incentive in the work of checking. Watching the collections is easier and better done by each District as the number of vehicles will be comparatively less. A check from the Board on fortnightly returns in the beginning of every quarter will act as a counter check and seems to be a fairly effective method of ensuring taxes being paid by all liable.

General and Revenue Secretariat | File No. | of 193 | [App. F. III—2

Serial No.

To summarise the following measures may be adopted for the collection of taxes and Supervision & Check are :-

(i) Officers in charge of State Huzur Treasury, District and Taluk Treasuries may be appointed "licensing officers". These treasuries will collect taxes from those that tender them and issue them license.

(ii) In Kolar Gold Fields area, the Superintendent of Police, may, as a special ase, collect taxes. If not, arrangements may be made for crediting taxes to the Bank and for issue of tokens or licenses by the Superintendent.

(iii) The out-door check of all vehicles will be done by the Police Staff. Every one of these empowered should note in his diary particulars of vehicles detected without taxes, by him.

(iv) The Superintendents of Police should maintain necessary registers, watch collection of taxes and ensure that taxes are paid by all vehicles in the district.

(v) A counter check on this may be exercised by the Board office or Inspector General of Police's Office in Bangalore. This office will get periodical returns from Superintendents of Police.

OFFICE OF THE FIRST MEMBER BOARD OF REVENUE 9 NOV 1935 No. 3069

First Member)

The Gl Secy with Memo by xxx his views on the matter

9/11

NOTE.—Contn. Sheet.

WD 03594—GPB—30,000—13-7-35

The proposal to appoint Treasury Officers as "Licensing Officers" may be approved. This will make it unnecessary for any other officer or official to handle cash.

In the K.G.F. area the Bank of Mysore may receive cash in challans and issue receipts. On these being presented the D.S.O. may issue licenses. The Bank is receiving certain amounts in this manner for Govt. now. The arrangement now proposed will be a slight extension of the existing system.

Out-door check ordinarily is of course best done by the Police. In the beginning and possibly always it seems desirable to say that Revenue officials of at least the higher ranks should have power to check. Our Revenue Inspectors are fairly well paid now and may be given the power.

Supdts. of Police may keep registers and watch collections as proposed.

Serial No.

Central check on demand and collection may well be entrusted to the Comptroller. He, it is proposed, should issue the license books to Treasuries. The collns made in the Treasuries are of course reported to him and he figures are compiled in this office. The unused license forms are all to come back to him and he has in any case to make sure that all the forms issued are accounted for. Central check of this will mean no large addition to his responsibility. He should be provided by the Ig of Police with a list of motor vehicles registered as bought and will keep this list up to date from time to time. With the Treasy accounts it should be possible for the Comptroller to prepare a statement of demand, collection and balance and report the result to the Ig of Police and the Board in what cases there has been no collection. The Comptroller would need some staff for the work.

OFFICE OF THE FIRST MEMBER 11 NOV. 1935 No. 3131

11/11/35

First Member

11/11/

I agree generally. As regards the central check office

NOTE.—Contn. Sheet.

WD 03594—GPB—30,000—18-7-35

2714

File No. [illegible] 193 | General and Revenue Secretariat

It would be more convenient to have the D.P.'s office at the Central office. Please consult the Comptroller & the Fd Secy as regards the duties assigned above to Treasuries.

J.O.
12/11

Financial Secretary
14/11/11

FINANCIAL SECRETARIAT U.O.No.FI. 1096 12. NOV. 1935 BANGALORE.

To The Comptroller, with compliments for such use as he may make of his remarks with reference to the 1st Member's minute above

14/11/11

13 NOV. 1935

U.O.No.429/Apl 21/11/35

U.O.No.404/TAD B-ii dated 19-11-1935

Returned with compliments.

There is no objection to Treasury Officers receiving moneys and issuing licenses. But I do not agree to the modus operandi suggested in para 13 of the Special Duty Officer's note dated 8th November 1935. There is no objection in keeping the stock of licenses or tokens with the Comptroller who is not responsible for the verification of the proper realisation of revenues

under

2750 V2714

16

Comptroller's Office | File No. | of 193

Serial No.

under this account. As suggested by the First Member this work has to be assigned to Office of the Inspector General of Police. The stock of these licenses may therefore remain with the Inspector General of Police who may distribute it to the several Treasuries in accordance with their needs (which can also be checked by the register maintained in his office of the Motor Vehicles plying in the various areas). For purposes of check Treasury Officers will send a monthly plus and minus memo of stock of these licenses to the Inspector General of Police and also to this office.

As the Treasury Officers have to fix the rates of tax, it seems to me that it is desirable to invest them with the powers to inspect these vehicles, should they deem it necessary before issue of licenses.

Comptroller

CV

Financial Secretary

I agree with the Comptr. - The duty of fixing the proper amount leviable on a Vehicle may be entrusted to some Executive officer, if possible, the business of the Treasury being merely to receive the amount so fixed.

FINANCIAL SECRETARIAT U.O.No. Fl:...1180... 21. NOV. 1935 ILO

Note -- Contn. Sheet.

2550/P √ 2714/P 035 2754

Arrangements for the Collection of taxes on motor vehicles

File No. of 193 Comptroller's Office

Serial No.

The Comptroller and the Financial Secretary have agreed to the proposal to entrust the work to the Treasuries

If approved necessary orders & rules will be submitted

(First Member) HPC 26/11/

OFFICE COPY
2 6 NOV. 1935
No. 3641

for 26/11

The draft orders and rules are submitted herewith. These relate to the printing of licenses, custody of license books, supply of same to the several licensing officers, the procedure for the collection of the taxes and the issue of licenses to owners of motor vehicles.

Rules re refunds and exemptions are not included & will be notified separately. If approved, the notification will be published in the Gazette of the 12th inst. Printed copies

Motor Vehicles Taxes Rules

OFFICE
DEC 1935
No. 3846.

Serial No.

will be sent to Medl. Licensing officers soon after notification in the Gazette

First Member
Secretary.

SKR 10/12
Qw 10/12

SKR 11/12 Qw 11/12

Dewan)

MI
11-12-35

SKR

Published at pages 564-577 in part IV of the Supplt. Gaz. of 12.12.1935.

19 Issued No P 3812 of 11.12.35 notifying the orders re. payment of taxes.

There is some printing mistake in the gazette copy of the notification in respect to arranging the appendix. [illegible] This mistake has since been rectified in the spare copies [illegible].

A consolidated & corrected Copy as supplied to Licensing officers may be published in the Gazette in January.

SKR 11/12

Send for printing in the meantime.

It is an obvious printing error & can be rectified in the rules available for sale. Record.

13
12/12/36.

NOTE—Contn Sheet.

WD 03594—GPB—30,000—13-7-35

Statement showing the abstract of opinions of the Deputy Commissioners and the Inspector General of Police in regard to collection of vehicle & road taxes by the Taluk and District Treasury Officers in the District and by the District Superintendents of Police in Bangalore and Mysore Cities and in Kolar Gold Fields area.

Proposals by the Government.	(1) Collection of vehicle and road taxes work to be entrusted to District and Taluk Treasury Officers who should watch and arrange for the above work, issue licenses, maintain proper registers and render periodical accounts to the Traffic Board and the Comptroller. (2) The above taxes to be collected in the Cities of Bangalore and Mysore and the Kolar Gold Fields Sanitary Board area by the Police Superintendents.
-do- by the Inspector General of Police.	(1) Agrees to the work being done by the Superintendents of Police at Bangalore, Mysore and Kolar Gold Fields -- wants sanction for additional staff consisting of 4 clerks, one on Rs. 70-5-95, and 3 on Rs. 50-4-70, for the extra work which collection of taxes and issue of licenses in these offices involve. (2)(a) Agrees to checking being done by Police. Suggests that Officers of and above the rank of Jamadars may in moffusil do the checking and that in Cities where seperate Traffi Departments are constituted, the work may be done by officials of the rank of Duffedars and above. Also adds that whether the present traffic staff will be enough for the work is a matter which experience will reveal. (b) He also suggests that each District Superintendent of Police should be given a Police Inspector specially trained for the purpose as inspecting officer, for the work of examining vehicles and general checking of motor traffic throughout the District.
-do- by the Deputy Commissioner, Bangalore.	Agrees to the proposals made by Government and adds that in the case of the D.S.P.'s Office, Bangalore, taxes must be credited by the owners themselves direct to the treasuries concerned and that upon production of Treasury Challan, licenses may be issued

P.T.O.

	Wants 2 clerks for Bangalore District Superintendent of Police Office and says that no extra staff required at treasuries for this work.
Proposals by the Deputy Commissioner, Mysore.	Agrees in toto.
-do- by the Deputy Commissioner Tumkur.	-do-
-do- by the Deputy Commissioner, Chitaldrug.	Agrees and adds that it may be tried as an experiment for one year.
-do- by the Deputy Commissioner, Shimoga.	Agrees to the proposals and adds that Amildars as Treasury officers may be entrusted with the work, who could also watch the collection. The District Treasury officers may not be able to do so. This work is to be done by the Police at such places.
-do- by the Deputy Commissioner, Kolar.	Does not agree and states that this work had better been entrusted to the Superintendent of Police. He is of the opinion that watching the collection of motor taxes etc. does not seem to be the duty of treasurie
-do- by the Deputy Commissioner, Kadur.	Does not agree and adds that it will lead to better co-ordination if this work is done by the District Superintendents of Police as checking work is done by the Police.
-do- by the Deputy Commissioner, Hassan.	Does not agree. He is also of opinion that it would be better to entrust the work to the District Superintendents of Police.

CSG: ---::oOo::---

Statement showing the existing functions and authority exercising the same at present and what it is proposed to be from the new system comes into force.

Sl. No.	Function.	Authority exercising at present.	Proposed change when new Regulation comes into force.	Remarks.
1.	Registration.	Inspector-General of Police, Bangalore.	No change.	
2.	Driving Licenses.	District Magistrate, Superintendents of Police.	-do-	
3.	Motor bus Services.			
	(a) fixing the number for each route (within the District).	District Magistrate with a Committee, subject to approval of Government.	Traffic Board with the advise of District Traffic Advisory Committee.	
	(b) Inter-District Services.	The two District Magistrates concerned.	-do-	
4.	Fixing timings of bus services.	District Magistrates.	District Magistrates in case of services within the District. Traffic Board in case of through services.	
5.	Authority prescribing the method of selection of bus licensees.	Government.	Traffic Board subject to approval of Government in certain cases, such as grant of monopoly.	
6.	Fares for bus services.	Prescribed by Government.	Traffic Board, to fix actual rates within the maxima and minima prescribed by Government.	
7.	Issue of permits for bus services.	Each District Magistrate within his jurisdiction.	No change with regard to services solely within a District. In regard to through services, the license may be granted by one District Magistrate current throughout the route.	

8.	Selection of permit holders for working bus services.	District Magistrates subject to appeal to Government.	(a) Selection of licensees for through services to be done by the Board. (b) For local service, District Magistrate, with powers of appeal to Board.	
9.	Enforcement of rules and conditions of license; checking et.	District Magistrates & Police, subject to supervision of Government.	No change, except general supervision by the Board. The executive staff of the Board at Headquarters -- Additional.	
10.	Enquiries into accidents.	District Magistrates and Police.	No change. The Board may hold additional enquiry in any case considered necessary. This does not -- supersede the regular enquiry.	
11.	Periodical Inspection of buses etc.	District Magistrate and Officer appointed by him.	District Magistrate or any officer appointed by Board.	
12.	Permits for private lorries.	Not required at present.	District Magistrates in case of services within the District or within two districts. Services covering more than two Districts to be referred to Traffic Board.	
13.	Permits for motor cabs.	District Magistrate for his District.	District Magistrate of one District may issue, current throughout the State.	
14.	Vehicle Taxes (local).	Municipalities.	Revenue Authorities:- Officers in charge of treasuries in all palces except Bangalore, Mysore and Kolar Gold Fields, where Superintendents of Police will do this work.	

P.T.O.

15.	Mileage cess.	District Magistrate for portions in his District.	No change, except that one District Magistrate may collect for the entire distance in case of through services.	
16.	Service Tax.	Not levied at present.	District Magistrate.	
17.	Road Tax.	Not levied at present. At present annual registration fees are levied and are collected by the Inspector General of Police.	Same as item 14 for private lorries and 15 & 16 for public service lorries.	
18.	Composition fee for tolls.	Not in force at present.	Same as item 14. Select toll-rates.	

---::o

Draft. 76

MDP 2707-15
Dj 18.X.35

Bangalore,

Dated the 17th O[redacted]

To

The Deputy Commissioners
of Districts.

Replies received from.
Kolar -
Hassan
Belur
Chdrug
mysore
Shimoga

Subject:- Road Traffic and Taxes Regulation - collection of vehicle taxes on private cars and of road taxes on motor lorries.

Sir,

1. I am directed to state that under the Road Traffic and Taxes Regulation to come into force from 1st January 1936, private motor cars and cycles are subject to a vehicle tax payable half-yearly and private motor lorries to a road tax based on unladen weight payable every quarter. The vehicle taxes on private motor cars and motor cycles are in lieu of the Municipal taxes which were hitherto being levied and collected by the respective Municipalities. With the levy of the road tax on private lorries, the annual registration fees on these vehicles will cease and they are liable to the registration fee only at the time of first registration.

2. It is proposed to entrust [redacted] collection of vehicle and road taxes [redacted] the officers in charge of the Taluk [redacted] District Treasuries, and to the Superintendents of Police in cases of Bangalore City and Mysore and Kola

Gold Field area. Arrangements will be made to supply each of these officers with License Forms serially numbered with distinguishing marks for each month, year or quarter as the case may be. The duty of the officers in charge of the Treasuries will be to watch and arrange for the collection of the necessary taxes, to grant the licences in accordance with the instructions to be issued in this matter, to maintain the necessary registers and render periodical accounts and returns to the Traffic Board as may be prescribed.

3. Officials of the Police Department will as a part of their general duty have also to watch and see that motor vehicles pay the taxes due. The Regulation requires that the licenses issued to the owners of the vehicles on payment of taxes should be prominently displayed on the vehicle in such manner as the Rules may prescribe. The police Department have therefore to be on the look out for motor vehicles without licenses, to stop such vehicles and take necessary action for the payment of the tax.

4. I am to request you to be so good as to forward for the information of Government your views on these proposals together with any other suggestions you may wish to offer. As Notifications i[illegible]

No P 2707-15
18/10/35

Draft.

Bangalore,
Dated 17th Octr. 193

To

The Inspector-General of Police
in Mysore, Bangalore.

Sir,

Re: The Road Traffic and Taxes Regulation - levy and -- collection of vehicle taxes and the road taxes.

I am directed to state that under the Road Traffic & Taxes Regulation to come to force from the 1st January 1936 a vehicle tax payable half yearly is leviable on all private motor cars and cycles in the State and a Road tax based on unladen weight on all private lorries. With the introduction of this road tax, the system of annual registration now in force for private lorries will cease, these vehicles being only liable to the initial registration fee at the time of first registration.

2. It is proposed to entrust the collection of the vehicle tax and the road taxes to the officers in charge of the several Taluk and District Treasuries except in the cities of Mysore and Bangalore and in the Kolar Gold Fields area, where this may be done by the respective Superintendents of Police. In view of the comparatively large number of vehicles in the places mentioned, the Government consider that special measures must be taken to ensure that all vehicles

vehicles liable to taxes in their areas pay them. The Superintendents will have to maintain the registers necessary for the purpose and have to see that the taxes are collected from all vehicles. They have also to render periodical and complete accounts to the Traffic Board as may be prescribed.

3. Linenses book serially numbered and with distinctive marks for each quarter or half year as the case may be, as required will be supplied to these officers for issue to the owners of vehicles on payment of the tax. The regulation requires that these licenses should be prominently displayed on the vehicle in such manner as may be prescribed by the Rules.

4. It is also necessary to make arrangements for a proper check to ensure that the taxes due are paid. It is proposed that all officers of the Police Department, of and above the rank of a Sub-Inspector or such of those below that rank as may be specially authorised should keep a special watch and see that all vehicles which do not display the licensor discs as required by rules are stopped and arrangements made for the collection of taxes from them. Arrangements for special check will also be necessary at the commencement of each quarter and to at stations close/the frontier.

I am therefore to request you to be so good as to forward, at a very early date, your views on the above proposals together with any other suggestions that you may wish to offer, for the consideration of the Government.

I have etc.,

For General Secretary
to Government.

CSG:

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No. P.2707-35

Bangalore, Dated 18th October *1935.*

From

General *Secretary to the Government of His Highness the Maharaja of Mysore,*
Development Department.

To

The Inspector-General of Police in Mysore,

BANGALORE.

Sir,

Re: The Road Traffic and Taxes Regulation - levy and collection of vehicle taxes and the road taxes.

I am directed to state that under the Road Traffic and Taxes Regulation to come to force from the 1st January 1936, a vehicle tax payable half-yearly is leviable on all private motor cars and cycles in the State and a Road tax based on unladen weight on all private lorries. With the introduction of this road tax the system of annual registration now in force for private lorries will cease, these vehicles being only liable to the initial registration fee at the time of first registration.

2. It is proposed to entrust the collection of the vehicle tax and the road taxes to the Officers in charge of the several Taluk and District Treasuries except in the cities of Mysore and Bangalore and in the Kolar Gold Fields area, where this may be done by the respective Superintendents of Police. In view of the comparatively large number of vehicles in the places mentioned, the Government consider that special measures must be taken to ensure that all vehicles liable to taxes in these areas pay them. The Superintendents will have to maintain the registers necessary for the purpose and to see that the taxes are collected from all vehicl-

P.T.O.

They have also to render periodical accounts to the Traffic Board and Comptroller as may be prescribed.

3. License books serially numbered and with distinctive marks for each quarter or half-year as the case may be as in Madras, will be supplied to these Officers for issue to the owners of vehicles on payment of the tax. The regulation -- requires that these licenses should be prominently displayed on the vehicle in such manner as may be prescribed by the Rules.

4. It is also necessary to make arrangements for a proper check to ensure that the taxes due are paid. It is proposed that all Officers of the Police Department, of and above the rank of a Sub-Inspector or such of those below that rank as may be specially authorised should keep a special watch and see that all vehicles which do not display the licenses or discs as required by rules are stopped and arrangements made for the collection of taxes from them. Arrangements for special check will also be necessary at the commencement of each quarter and at stations close to the frontier.

I am to request you to be so good as to forward, at a very early date, your views on the above proposals together with any other suggestions that you may wish to offer, for the consideration of the Government.

I have the honour to be,

Sir,

Your most obedient servant,

For General Secretary to Government.

CSG.2.

In all future correspondence please quote this
No. J.L.C. 1541
Encls 35-36.

OFFICE OF THE DEPUTY COMMISSIONER,
KOLAR DISTRICT.

Dated Kolar, the 21st October *193* 5.

FROM

T. G. RAMA IYER, ESQ., B.A.,
Deputy Commissioner,
Kolar District.

To

M. Venkatesa Iyengar, Esq., M.A.,
General Secretary to Government of Mysore,
Bangalore.

SIR,

Referring to your letter No:P.2707/15 dated 18th October 1935, regarding the collection of vehicle taxes on private cars and of road taxes on Motor lorries under the - Road Traffic and Taxes Regulation, I have the honor to state that the collection of vehicle and road taxes may be entrusted to the District Superintendent of Police, Kolar and the Special Superintendent of Police, K.G.F., respectively and not to the District or Taluk Treasury Officers. It is very inconvenient to entrust Treasury Officers with the duty to watch and arrange for the collection of taxes or to grant road licenses. This does not seem to be a function of a Treasury.

I have the honor to be,
S i r,
Your most obedient servant,

Deputy Commissioner,
Kolar District.

V.V.R.
211035.

2550 P 35
10

POLICE DEPARTMENT.

Tel. Address
"POLICE"
PHONE No. 298

When replying please quote No. M.C. 515

OFFICE OF THE
INSPECTOR-GENERAL OF POLICE IN MYSORE,

Dated Bangalore, 24th October, 1935.

FROM

F. A. HAMILTON, ESQ., C.I.E.,
Inspector-General of Police in Mysore,
Bangalore.

To

The General Secretary to the Government of
His Highness the Maharaja of Mysore,
Development Department,
General and Revenue Secretariat,
BANGALORE.

25 OCT. 1935

Subject:- Levy and collection of Vehicles and Road Taxes on Motor vehicles.

SIR,

With reference to your letter No.P.2707-15 dated the 18th instant on the above subject, I have the honour to state that it is presumed that the intention is to make the District Superintendent of Police in Bangalore City, Mysore City and Kolar Gold Field, Licensing Authorities and not merely collectors of the taxes. If the presumption is correct, I consider, they may well undertake the work, provided they are given the staff necessary to cope with the increase of work.

At present, these officers attend to the work of examining Drivers of Motor Vehicles and issuing Driving Licenses. This work may be calculated to cover over 1500 cases in Bangalore City, over 700 in Mysore City and some 500 in Kolar Gold Fields. The number of - Vehicle Liceses which will have to be issued, for Motor Cars and Lorries under the new rules, that is to say, for Road and Vehicle Taxes, is estimated to be, (if these Licenses are taken out Quarterly as is likely to be the case) about 2800 in Bangalore City, about 1600 in Mysore and 1000 in the Kolar Gold Field. The issue of Driving Licenses has been undertaken by the District Superintendents without any addition being made to the existing staff for that purpose. But, it will not be possible for the present staff in these offices to cope with the - additional work which licensing under the new rules will entail. Roughly it may be taken that 2 clerks will be required in the Bangalore City District Superintendent's Office and one each in Mysore and Kolar Gold Field, in all 4 clerks, one on Rs. 70-5-95 and three on Rs. 50-4-70.

As regards arrangements for checking the payment of taxes, so far as moffusil Districts are concerned, since there are Police Stations in charge of Jamedars, it will, I think, be necessary to permit all officers of the grade not below Jamedars to check Motor Vehicles to ensure that the taxes are being properly paid. In the Cities where special Traffic Department have been constituted, the power to check may be given to all Inspectors and Sub Inspectors in the City and to Daffedars of the Traffic Department. In the Kolar Gold Field, there is at present no establishment set apart specially for traffic work. But it is intended to constitute a Traffic Department in that area and when it is done, the same grade of officers in that Department may be given powers to check Motor Vehicles to ascertain whether taxes have been properly paid.

Whether the present traffic establishment in the Cities will hereafter prove adequate to undertake this extra work and all the work under various regulations they have to administer, is a matter which experience will reveal. It may, after some experience is gained of the working of these Taxation Rules, become necessary to add some officers to the staff.

I have further to submit that in Kolar, the Kolar Gold Field and certain other Districts, where there are no Bus - Inspectors the duty of inspecting vehicles for the issue of Brake Certificates has been cast on the District Superintendent of Police. I think a uniform practice should be introduced in this respect and the District Superintendents relieved of this duty. Each District Superintendent should be given an Inspecting Officer, preferably a Police Inspector specially trained for the purpose, to undertake this work of examining vehicles as well as the general checking of the Motor Traffic throughout the District. The charging of a fee of Rs. 5/- per quarter for buses lorries and taxis running for hire would more than cover the cost of such an establishment.

I have the honour to be,
Sir,
Your most obedient servant,

Inspector General of Police.

2553 P 35

No. Jz-116/35-36

OFFICE OF THE DEPUTY COMMISSIONER,
HASSAN DISTRICT.

Dated, Hassan, the 24th October 12 *1935.*

FROM

M. CHENNARAJ URS, ESQUIRE. B. A., LL B.,
Deputy Commissioner, Hassan District.

To

M. VENKATESHA IYENGAR, Esquire, M.A.,
General Secretary to Government of His Highness
the Maharaja of Mysore,
Bangalore

25 OCT. 1935

SIR,

SUBJECT:- Arrangements for collection of Vehicle Taxes on private cars and of road taxes on motor lorries under the Road Traffic and Taxes Regulation.

With reference to your letter No. P. 2707-15 dated the 18th October 1935 calling for my views together with suggestions, if any, on the proposals to entrust the collection of vehicle and road taxes to the officers in charge of the Taluk and District Treasuries and to the Superintendents of Police in case of ~~Bangal~~ Bangalore and Mysore Cities and Kolar Gold Fields area and to -- make these offices responsible for the isue of licensees and -- maintenance of necessary registers and accounts etc., I have the honour to state as follows:-

The Treasury officers being stationary officers have not got the required facilities to watch efficiently the collection of the above taxes. Nor would they be able to command the close co-operation of the police in respect of collection of taxes. Officials of the Police Department have as a part of their general duty to watch and see that motor vehicles pay the taxes due. I havetherefore to submit that instead of making two Departments responsible for collection of taxes, it would lead to efficient and smooth working of the Regulation if the District Superintendents of Police in all the ~~Dixxxx~~ Districts are entrusted with collection of taxes and other duties of granting licensees and ~~maintaining~~ maintaining necessary registers and accounts. In order to provide the necesary conveniences to owners of vehicl

to obtain the licenses, arrangements could be made for the issue of receipts by treasuries in triplicate for payment of taxes as in the case of Income Tax, one copy being given to the payee and/other copy being sent simultaneously to the District Superintendent of Police who could be enjoined to issue licenses by post as soon as intimation about credit of tax is received by him- It may also be embodied in the Rules that on the production of Treasury receipt for having paid taxes, no action need be taken against owners of vehicles during the short period required for obtaining licenses from the District Superintendent of Police by post. The cases of non-recovery of taxes if any, would be brought to the notice of the Deputy Commissioner by the District Superintendent of Police for taking action for recovery as an arrears of Land Revenue.

I have the honour suggest that, in the circumstances explained above, the work of collection of taxes and grant of licenses etc., may with advantage be entrusted to the District Superintendents of Police, and to state that this arrangement would result in harmonious and efficient working of the Road Traffic and Taxes Regulation.

I have the honour to be,
S i r,
Your most obedient servant,

M. Thomas 24/10/35

Deputy Commissioner,
Hassan District.

ES 36 35

In all future communications please quote
No. L.J2.709/35-36.
Enc.

Tel. Address.—"DEPCOM"
Post Box No. 34.

OFFICE OF THE DISTRICT MAGISTRATE,
BANGALORE DISTRICT.

Dated, Bangalore, the 25th October

FROM

H.V. RAMASWAMI, ESQ., M.A., B.L.,
District Magistrate,
Bangalore District.

To

M. VENKATESA IYENGAR, ESQ., M.A.,
General *Secretary,*
to the Government of Mysore.
Bangalore.

SIR,

Subject:—

With reference to your letter No.P.2707-15 dated the 18th instant calli for my views on the proposals regarding the arrangements for the collection of vehicle taxes on private cars and road cesses on motor lorries, I have the honor t state that the proposals made therein are suitable and may be adopted. In view of the small number of cars in the taluks the work connected with the collection of these taxes can easily be looked after by the existing staff in the Taluk Offices.

In regard, however to the City of Bangalore, the number of licenses to be granted will be very large and consequently, considerable work will be thrown on the Office of the Superintendent of Police which it will not be possible to manage with the existing staff allowed to his office. It would be necessary to give at least two more clerks to this office for attending to this work.

In this connection I may also state that it is desirable, that as far as possible, license fees should not be directly handled by these offices and that the money should be invariably paid by the licensees themselves into the respective treasuries and the Treasury Receipts should be produced before the licensing authorities for the issue of licenses.

I have the honour to be,
S i r,
Your most obedient servant,

DISTRICT MAGISTRATE,
BANGALORE DISTRICT.

SVS.25-10-35.

25-27 p 35

Tel. Address :—Dismag.
CHITALDRUG.

In reply, please refer
No. J2.C.971/35-36.
Enclosures.

OFFICE OF THE DISTRICT MAGISTRATE,
CHITALDRUG DISTRICT.

15

Dated Chitaldrug, 26th October *193* 5

FROM

N. SUNDARARAJA IYENGAR, ESQ., B.A.,
District Magistrate,
Chitaldrug.

29 OCT. 1935

To

M.Venkatesiengar Esq M.A.,
General Secretary to Government,
B A N G A L O R E.

Subject:- Road traffic and Taxes Regulation - collection of vehicle taxes on private cars and of road taxes on motor lorries.

Sir,

With reference to your No.P.2707-15 dated 18th October 1935 on the subject noted above, I have the honor to state that the proposals seem to be suitable and might be adopted as an experimental measure for a year in the first instance.

I have the honor to be,

S I R,

Your most obedient servant,

N. S. Iyengar

District Magistrate,
Chitaldrug District.

S.V.

259 v 735

No. G2 489/35-36.
Encl.

OFFICE OF THE DEPUTY COMMISSIONER,
Mysore District.
Dated, Mysore, 27th Oct. 35. 16

From

B.T. Kesaviengar, Esq., B.A.,
Deputy Commissioner, Mysore Dt.

To

M. Venkatesa Iyengar, Esq., M.A.,
General Secretary to Government, Bangalore.

Sir,

With reference to your letter No. P. 2707-15 dated the 18th instant regarding the mode of collection of vehicle taxes on private cars and of road taxes on Motor lorries under the Road Traffic and Taxes Regulation, I have the honour to state that the procedure suggested in the above letter by Government for the collection of taxes and the issue of licenses in respect of private cars and lorries seems to me to be suitable and may be adopted, any changes that may be found necessary being effected after some experience is gained in the working of the present arrangement.

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Mysore District.

1+3 P 838 17

No. J.2-401/35-36

Office of the Deputy Commissioner,

Kadur District,

Dated Chikmagalur 30th October 1935.

From

M. Abdul Hukh Esq., B.A.,

Deputy Commissioner,

Kadur District.

To

M. Venkatesa Iyengar Esq., M.A.,

General Secretary to the Government of Mysore,

Bangalore.

Sir,

Road Traffic and Taxes Regulation - Collection of vehicle taxes on private cars and of road taxes on motor lorries.

Adverting to your letter No. P. 2707-15 dated the 18th instant calling for my views in the matter of entrusting the collection of vehicle and road taxes to the officers in charge of Taluk and District Treasuries, in areas other than Bangalore city, Mysore, and Kolar Gold Fields, I have the honour to state that the Treasury officers would only be able to keep an account of the moneys paid in their respective Treasuries and those paid in other treasuries also if timely intimation of such payments is received by them. It will, however, be difficult for the treasury officers to take steps for the recovery of overdue instalments and take action against the defaulting owners of motor vehicles in an effective way. I would therefore suggest that the District Superintendents of Police be placed in charge of the collection of taxes and also of the licensing of motor vehicles, as in the case of special areas, namely, Bangalore and Mysore cities and Kolar Gold Fields.

As regards subordinate Police officers cooperating in watching and aiding the collection of taxes, I agree with the suggestions made in para 3 of your letter under reply. The work of the police subordinates

can be coordinated and controlled if the District Superintendent of Police is entrusted with the collection work as suggested above.

I have the honour to be,

Sir,

Your most obedient s.....,

Deputy Commissioner,

Kadur District.

SKR.

2714/35
P.C.

Tel. Address :—DEPCOM., Tumkur.

In reply please refer
No. M.R. 35/35-36.
Enc. ---

OFFICE OF THE DEPUTY COMMISSIONER,
TUMKUR DISTRICT.

Dated Tumkur, the 31st October *193* 5.

FROM

T. ABDUL KHADIR, ESQ., B.A.,
Deputy Commissioner, & Dist. Magistrate
Tumkur District, TUMKUR.

To

M. Venkatesa Iyengar Esquire, M.A.,
Secretary to Government of Mysore,
General [redacted] *Department, Bangalore.*

2 NOV. 35

SIR,

With reference to your letter No.P.2707-15 dated 18th October 1935 requesting me to furnish the views on the proposals regarding the collection of vehicle and road taxes, I have the honor to state that I agree with the suggestions proposed by the Government.

I have the honor to be,

Sir,

Your most obedient servant,

T. Abdul Khadir

For District Magistrate,
Tumkur District.

T.M.C. 31/10

31st October

The Asst. Magistrate

Tumkur District.

General

M. Venkatesa Iyengar Esquire, M.A.,

Sir,

With reference to your letter No.P.2707-15 dated 18th October 1932 requesting me to furnish the views on the proposals regarding the collection of vehicle and road taxes, I have the honor to state that I agree with the suggestions proposed by the Government.

I have the honor to be,

Sir,

Your most obedient servant,

For District Magistrate,
Tumkur District.

T.M.C. 31\10

2754/35-
20 p 35

WD 01080—GPB—20,000—28.3.35

193

From The Deputy Commissioner,
Shimoga District,
Shimoga.

To The General Secretary
to Government of Mysore,
Bangalore.

Dated 4th November 1935.

Despatched

Received

General No. JE. M.C. 144/35-36
No.

Enclosure No.

5 NOV 1935

Spl Officer
Sdk 7/11
5/11/

Sir,

Subject:- Road traffic and Taxes Regulation
Collection of Vehicle taxes on
private cars and Road Taxes on
Motor Lorries.

With reference to your letter No. F. 2707-15/ dated the 18th October 1935, calling for my views in the matter of entrusting the District and Taluk Treasury Officers with the collection of vehicle and Road Taxes on private Motor cars, cycles and Lorries, granting of the licenses, maintenance of necessary Registers and rendering periodical accounts relating thereto, I have the honour to state that the work of recovering the Vehicle and Road taxes may well be entrusted to the Taluk and District Treasury Officers as proposed in the reference under reply. It is not however clear what exactly is meant by the words " to watch and arrange for the collection of the necessary taxes " in para2 of your letter. The Amildar, who is also a Taluk Treasury Officer may exercise the watch referred to but the District Treasury Officer may not be able

to do so. ~~That~~ Then portion of the work will have to be done by the Police.

I have the honour to be,

Sir,

Your most obedient servant,

for Deputy Commissioner,

Shimoga District.

(absent from Station on tour)

Appendix F G—1]

SUBJECT.....

.....

.....

Section Legis

File No. 46—35

Serial No. 19

Diary No. of letter replied to.....

No. Nairobi No 3812
To Legis

General and Revenue Secretariat

( )

11th the Dec 1935

Date of issue 11.12.35

Signed by .....

In exercise of the powers conferred on them by Sections 8, 9 and 10 of the Road Traffic & Taxes Regln No 1 of 1935, the Govt of H.H the Makarauga are pleased to notify the following orders regarding the payment of taxes on motor vehicles, the issue of licences, the Carrying of licenses on such vehicles & other matters connected therewith.

These orders shall take effect on & from 1st January 1936

List of enclosures.....

Copied by .....

Examined by.....

Here enter the typed matter

WD 03601—GPB—30,000—23-9-35

To the Compiler may say the provisions have the effect of Govt Notice No 35 of 1935

NOP 3812 / Legis Feb-35 dt 11.12.35

MYSORE MOTOR VEHICLES TAX RULES.

::

Licensing Officer.

1. (a) The officers specified below are appointed licensing officers under the Mysore Road Traffic and Taxes Regulation for the purpose of the collection of ~~taxes~~ Vehicles, Service and Road Taxes due on motor vehicles and for the grant of licenses:-

(i) The officer in charge of the State Huzur Treasury, Bangalore,

(ii) The officers in charge of District Treasuries at all District Head-quarters,

(iii) The officers in charge of the Taluk Treasuries at all Taluk Head-quarters, and

(iv) The Superintendent of Police, Kolar Gold Fields.

x x x

xxx

(b) The District Magistrates in charge of Districts are appointed licensing officers for purposes of the collection of the mileage cess on motor buses.

The taxes due in respect of motor vehicles may be paid by any person at any of these offices specified above, and licenses obtained.

Licenses.

2. (i) Licenses for Vehicles, Service and Road Taxes will be printed in forms and bound in books of fifty and 10 each. Each License will bear a serial number. The licenses for vehicle taxes will be numbered progressively commencing from 000001. Those for Road Tax, Service Taxes and Mileage Cess will be numbered progressively from 1 onwards --- together with a letter indicative of the quarter. Thus 'A' will denote the 3rd quarter of 1935-36, 'B' the 4th quarter, 'C' the 1st quarter of 1936-37 and so on.

(ii) These licenses will be bound in triplicate. The top-most copy or the License will be coloured, while the two lower copies will be surcharged with the words "duplicate". The colour of the license will be different for each quarter or the half-year, as the case may be.

Custody and distribution of License Books.

3. (i) These license books will be printed and supplied by the Superintendent, Government Press, Bangalore (under the direction of) the Inspector General of Police.

(ii) The required stock of these License books will be kept under lock and key in the office of the Inspector General of Police, in charge of a Gazetted Officer, authorised by him

(iii) A register in form 1 appended to these rules showing the distribution of the books of License amongst the several licensing officers shall be maintained in the office of the Inspector General of Police.

Licensing officer's duties in regard to License books.

4. (i) On receipt of books of License from the Inspector General of Police, the licensing officer himself will count the licenses contained in each book and will record a certificate on the cover of the book as to the number of licenses the book contains. Any deficiency or excess should be promptly reported to the Inspector General of Police.

(ii) The books of licenses shall be kept under lock and key. Not more than one book shall ordinarily be in use at one time.

Method of payment of the tax.

5. At all treasuries, the tax shall be paid in cash to the licensing officer at his office during the working hours on all days except Sundays and other holidays sanctioned by Government. In the Kolar Gold Fields area, the person shall ascertain the tax due on the vehicle from the Superintendent of Police and tender the tax due at the Branch of the Mysore Bank at ..... to the credit of .....
On production of the counterfoil of the Challan duly attested and sealed by the Bank, the necessary

25

license will be issued ~~by the Superintending Police~~

Declarations.

6. Every person making the payment of tax shall deliver to the licensing officer in duplicate a declaration in form (2) attached to these ~~order~~ rules. The original of every declaration shall be filed in the office of the licensing officer and the duplicate shall be forwarded along with the duplicate copy of the license to the Inspector General of Police as prescribed in rules 9 below.

A separate declaration shall be presented in respect of each vehicle.

Checking of the declaration and the certificate of Registration

7. The Licensing officer shall satisfy himself that the said declaration is complete. He will then ask for the certificate of registration granted or renewed under ~~the rules made under~~ the Mysore Motor vehicles Rules. If this is produced, he will, unless special reason appears to the contrary, accept the details therein as correct. If ~~a~~ the certificate of registration is not forthcoming, he will satisfy himself of the necessary details by the inspection of the vehicle itself.

Note:- In the quarter or the half-year commencing from 1st January 1936, the licensing officer will not delay the issue of license on account of the non-production of the certificate of registration. The licensing officer should however inform the person tendering the tax that it will not be accepted nor license issued in the subsequent quarter or half-year without the production of the certificate of registration.

Methods of calculating taxes ~~on~~ :— ~~vehicles~~.

8. The taxes payable in respect of the vehicle shall be arrived at as follows:-

1. Private vehicles

(i) Motor cycles:- The tax is on the basis of each vehicle.

Private vehicles

(ii) Motor cars:- For the purpose of vehicle taxes, motor cars are divided into the following categories:

(a) Cars weighing not more than 15 cwts unladen.

(b) -do- more than 15 cwts. unladen.

(c) Heavy motor cars, i.e., motor cars exceeding 2 tons in weight unladen.

(d) Motor cars constructed or adapted to carry eight persons or more.

With regard to cars under class 'a' to 'd) above, the licensing officers will be supplied with a list showing the class under which the different makes of cars fall.

In the case of motor cars constructed or adapted to carry eight persons or more, the taxation is on the basis of the vehicles and not on unladen weight, unless the said vehicle is more than 2 tons in weight unladen and this falls under class 'c'.

(iii) Private motor lorries:- These are taxed on the basis of unladen weight. (iv) Every licensing officer will be supplied with a list showing the unladen weight of the different makes of motor cars and motor lorries. The licensing officer will ascertain from the list the unladen weight of the vehicle.

(iv) If for any reason the unladen weight of any vehicle for which a license is applied for is not shown in the list, the licensing officer may accept the certificate of unladen weight given by a manufacturer or dealer and tax the vehicle accordingly. If the vehicle is one belonging to a neighbouring province and visiting Mysore, the unladen weight, if any, noted on the license granted to the vehicle in that province may be accepted. If the unladen weight cannot be ascertained by any one of the methods specified --

the vehicle, if it is a motor car, should be taxed as for a car of over 15 cwts and if it is motor lorry as for a motor lorry of 100 cwts. The owner may claim a refund from the authority prescribed on production of satisfactory proof of the unladen weight of the vehicle, ~~if no such collected is no~~

8. (Method of calculating taxes on Public Service vehicles.-)

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2. Public service motor vehicles.

(i) Motor cabs:- Motor cabs are liable to a service tax on the basis of seating capacity and motor buses to a similar tax and to mileage cess in addition.

At the time of the grant of the first or the initial permit, and of its subsequent renewals, these vehicles will produce from the District Magistrate an authority ~~in form (C)~~ showing the registered seating capacity and service tax ~~or the service tax and the cess~~ mileage to be collected on the vehicle The licensing officer will collect the taxes according and issue the licenses as directed in the District Magistrate's authority. × × × ×

The taxes in respect of the vehicle may be paid in subsequent quarters during the currency of the permit, to any licensing officer. Such officer shall collect taxes on the vehicles according to the particulars shown in the permit.

9. ~~10~~. The licensing officer will, after thus ascertaining the taxes due in respect of the vehicle fill up the license under the various heads following the instructions separately issued in this behalf. He will then sign the license in the appropriate place and stamp the seal of the Treasury or the office on it. He will then make the due endorsement on the certificate of registration tendered by the person paying the tax and initial the same. After this, he will detatch the

top or the coloured copy and give it to the person paying the tax: the second or duplicate copy together with the duplicate of the declaration form referred to in rule will be forwarded to the Inspector General of Police. The third copy and the original declaration will be retained in the Treasury for purposes of treasury accounts. ~~This will be~~ disposed of in accordance with the instructions issued by the Comptroller from time to time. ~~With this, the duties~~ of the licensing officers are discharged. They are not required to maintain any registers of motor vehicles or to make any attempt to follow up the ~~history in subsequent periods the licenses issued by them.~~ // 10 The licensing officers will submit, ~~at the end~~ of every month a plus and minus memo of stock of licenses to the Comptroller and the Inspector General of Police in the form prescribed for the purpose by the Comptroller.

Plus and minus memo of stock of licenses

* * *

Licenses for vehicles exempt from tax.

11. When any person applies for a license and claims that his motor vehicle is exempt from taxation, the licensing officer will, in the absence of a remark to that effect in the Registration Certificate, ask the person to satisfy him that the vehicle is exempt from taxes. The person claiming exemptions must also present a declaration form and state therein the grounds on which he claims exemption for his vehicle. If the licensing officer is satisfied that the vehicle is, under the rules, exempt from taxes, he will issue a license and will write in red-ink in the space provided in the license against item "Taxes" the word "exempt" and will make necessary endorsement in the Registration Certificate.

Certificate for recording tax in respect of vehicles not registered in Mysore

12 In respect of motor vehicles not registered under the Mysore Motor Vehicles Rules, the certificate for recording that the tax has been paid for a specified quarter or half-year or that no tax is payable ~~for any such vehicle~~ shall be in form 4 annexed to these rules.

Form of License.

13 Licenses granted to motor vehicles shall be in the form appended to these rules as Appendix 2.

14 (1.) The license shall be attached to and carried on the vehicle or trailer in the manner prescribed below at all times when the vehicle or trailer is in use.--

Manner of exhibiting license.

(a) In the case of Motor cycles:- in a conspicuous position on the near side of the vehicle in front of the driving seat.

(b) In the case of motor cycles with side cars on the near side of the handle bar of the cycle or the near side of the combination in front of the driving seat, and

(c) In the case of all other vehicles - in any one of the following two ways:-

(i) In the case of vehicles fitted with a front glass wind-screen extending across the vehicle to the near side, the license may be carried facing forwards on the near or left lower corner of the glass of such wind-screen or within 2 inches of that glass either in front or behind, so as to be clearly visible from in front at all times by day light, whether such vehicle is moving or stationary.

(ii) In other cases - on the near side of the vehicle facing toward the near side of the road at not less than 2 feet 6 inches, not more than 6 feet 6 inches from the ground level between parallel lines, the first drawn vertically through the rear-most part of the driving seat or cab (or where no such fitting, the foot-plate) and the second drawn vertically 6 inches in front of the base of the front glass windscreen where fitted, or where no such windscreen is fitted, through a point 4 feet forward of the first line. The license shall be placed and carried so as to be clearly visible at all times by daylight to a person standing at the near side of the vehicle, where such a vehicle is moving or --- stationary

(2) The license shall be carried in a holder made of metal and of weather proof construction, except where it is carried on the glass portion of the wind-screen as provided for in rule (1) above, in a weather proof license container. The said holder shall either be circular or rectangular with cross bar and conform to the following specifications:-

(3) Form of holder for the license:- The holder shal be of metal, and weather-proof. It shall be either circular or rectangular with crossbars, and conform to the following dimensions:-

Type A.- Circular pattern, without crossbars-- Licence tray.- The licence of standard pattern, when cut along the outline of the outer of the two circles, shall fit neatly into a sheet metal tray of suitable thickness, having a turned up edge of sufficient depth to hold the licence and a stout cover of transparent white glass.

Ring cover.-- A circular ring of sheet metal shaped to fit down closely on to the tray, and adapted for fixing by screws, bolts, or otherwise, to the vehicle in the prescribed position. A rubber packing ring shall be arranged to fit between the ring cover and cover glass and tray so as to render the whole carrier weather-proof.

Dimensions.-- The aperture within the ring cover shall clearly exhibit the whole of the license lying within the inner circle of the licence, and shall have a diameter of 2/11-16 inches.

Type B.- Rectangular pattern, with cross bars.- Licence tray:- A sheet metal tray of suitable thickne having a turned up edge all round of a depth sufficient to hold the full size standard licence (3/27-32 inches long and 319-32 inches wide) and a stout cover of trans parent white glass.

Cover frame:- A cover frame, formed out of sheet metal, shall be shaped to fit down closely on to the licence tray and adapted for fixing by screws, bolts, o otherwise, to the vehicle in the position previously described.

A rubber packing ring shall be arranged to fi between the cover frame and the cover glass and tray, so as to render the whole carrier weather-proof.

Dimensions:- The main aperture within the cover frame should be 3/11-16 inches long and 3/1-16 inches wide, and be bisected axially by two bars intersecting at right angles, so as to leave four rectangular openings, each 1¼ inches long and 1/13-32 inches wide, clearly exhibiting the licence. x x x

15 No person shall exhibit a licence on any

x x x
In regard to the mileage case, the permit granted under Rules for public service motor vehicles shall be sufficient and no additional charge apart from that for service test need be exacted from the vehicle.

License to be exhibited only on vehicle specified in the license.

vehicle other than the vehicle specified in such licence.

Defaced, mutilated or imitation licenses not to be carried

16. No person shall carry on the vehicle in the manner provided in rule 14 above, any imitation of a licence or a licence which has become illegible or is in any way altered, defaced, or mutilated.

17. (i) If a licence issued is lost, or otherwise misplaced, any licensing officer may, on application, issue a fresh licence. If the vehicle in respect of which the licence is applied for is exempt from taxes, this licence will be issued free; if it is a vehicle which is liable to tax, the licence may be issued on payment of a fee of Rs 5. ~~collection of one half of the tax originally due~~. The substitute ~~duplicate~~ licence shall only be issued for the current quarter or half-year as the case may be and the licensing officer must, before issuing the licence satisfy himself from the Registration Certificate that the tax due has already been paid.

(ii) If a licence has become illegible, defaced or mutilated, the licensing officer ~~may issue~~ a duplicate on payment of ~~Rs.~~5/-.

12. The Inspector General of Police to whom the duplicate copy of the licence will be sent by the licensing officers under rule 9 above, will maintain a register in form M of all motor vehicles ~~up to date~~ in the State On receipt of the duplicate-copy of licences from the licensing officers, the Inspector General of Police will enter the amount paid as tax in the ~~appropriate~~ column of the register noted against therein the number of the license concerned.

The duplicate copies of the licenses will then be separately filed and dealt with in such manner as the IGP may deem fit.

MILEAGE CESS ON MOTOR BUSES.

13. The mileage cess on motor buses shall be levied on the basis of the number of miles likely to be traversed by the Bus during the quarter, calculated at the rate of 6 pies per mile.

(ii) The ~~first or the initial~~ permit for the bus prescribed under the Public Service motor vehicle Rules, shall be issued only on production of the licence obtained on payment of the service tax and on payment of the mileage cess for the quarter.

(iii) In subsequent quarters during the currency of the permit, the service tax shall be paid first and on its production, mileage cess will be recovered necessary endorsement being made on the permit by the District Magistrate.

Refund of taxes.-

A person claiming a refund of tax, shall present to the officers mentioned below an application showing the grounds on which the refund is claimed.

(i) To the Inspector General of Police in regard to vehicle taxes and Road taxes on private lorries.

(ii) To the District Magistrate in regard to Service Taxes and Road Taxes on lorries let or plied for hire or reward.

Form. 1.

Form of register showing the licence book issued to Licensing Officers under Road Traffic and Taxes Regulation.

No. of books of Licences issued. --		Serial number of licences issued.	Officer to whom issued. --	Date of despatch by Registered Post.	Acknowledgment received. --	Remarks.
Number of books. --	Number of licences in each book.					

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Appendix I.

Form. 2.

FORM OF DECLARATION.

I .....residing at .....
apply hereby for a licence for a motor vehicle of the following Description:-

1. Registered Number.
2. Type or class of vehicle.
3. T y r e s.
4. Purpose for which used.
5. Number of seats.
6. Unladen weight in Cwts.
7. The Municipality at which the vehicle is to be free of tolls (in case of motor lorries and motor cabs only).

I tender Rs. ..... being the tax due ..... for period. .....

or

I claim for exemption from taxes for the vehicle on the following grounds:-

Place .....

Date ..... Signature.

Item No. 2:- Please mention here the class of vehicle such as, motor cycle with or without side car, motor cab etc

" No. 3:- Please mention here "pneumatic" or "non-pneumatic" vehicles which have All the wheels fitted with pneumatic tyres are only "pneumatic " tyred while others (including those with tyres on 2 wheels only should be classed as non-pneumatic.

" No. 4:- Please mention here whether the vehicle is for private use or for hire.

" No. 5:- The total number of seats including that for the driver or conductor should be given.

" No. 7:- Motor cabs and motor lorries are exempt from the tolls of the municipality within the limits of

No.7 (contd)- which the owner resides or of that in the limits of which ~~the~~ he carries on business in respect of which the vehicle is used, at his option which shall be exercised at the time of the payment of the tax.

These vehicles kept outside the limits of any municipality shall be free from the tolls of the municipality nearest the place of residence of the owner or his principal place of business as the cas may be, provided that such municipality is within a radius of five miles from such place. If the place i equidistant from two municipalities, such motor lorry shall be free from tolls at the municipality elected and declared by the owner at the time of the payment of the tax, provided that the declaration made shall not be subject to variation during the year.

Form of register to be maintained by the Inspector General of Police.

Serial number in register.	Registered number.	Name and address of registered owner.				Name and address of hirer or person having temporary possession.			
		Name.	Address.	Taluk.	District.	Name.	Address.	Taluk.	Dist
(1)	(2)			(3)			(4)		

Unladen weight in cwt.	Number of persons licensed to carry.	Schedule II and class of vehicles.	Quarterly/½ yearly tax due	y e a r.	Payments (with licence number)				Remarks.
					First quarter.	Second quarter.	Third quarter.	Fourth quarter.	
(5)	(6)	(7)	(8)	(9)			(10)		(11)

---::ooo::---

A P P E N D I X. 2.

Licences granted under Sub Section 6(i) of Section 9 of the Road Traffic and Taxes -- Regulation shall be in the following form:-

Name and address:-

Instruction:- Reg. No. means the Registered number of the vehicle in respect of which the licence has been granted.

Make:- means the name of the vehicle such as Austin, Ford, etc.

Seats:- means the number of persons for whom there is seating accommodation including the Driver and the conductor, if any.

U.W.- means the unladen weight of the vehicle

Class:- means the Schedule to the Act and item in the Schedule under which the vehicle falls. Thus a private motor car of the unladen weight of 26 cwts. will be II-A. 2b.

Taxes:- means the vehicle tax, the service tax and the Road Tax as the case may be.

Cess:- means the mileage cess in respect of the motor bus.

No toll at:- Under this item should be entered the exemption from tolls. In the case of a privately owned motor car, the entry should be all municipal tolls. In the case of a private lorry, the particulars municipality at which the vehicle is exempt from tolls under proviso 1 C, the tolls in the area permitted under proviso 1 a and b to Schedule II B, to the Road Traffic and Taxes Regulation and so on.

Note:- The circular portion of the Licence need be exhibited.